

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
JUDGES AND LAWYERS ASSISTANCE PROGRAM
STATE OF INDIANA
July 1, 2002 to June 30, 2004



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report	3
Schedules of Receipts, Disbursements, and Cash and Investment Balances.....	4
Notes to Schedules	5
Exit Conference	6

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Susan B. Eisenhauer Terry L. Harrell	08-27-99 to 10-13-02 10-14-02 to 06-30-05
Chairperson of Committee	Hon. Sally H. Gray Timothy R. Dodd David F. Hurley	01-01-02 to 12-31-03 01-01-04 to 12-31-04 01-01-05 to 12-31-05
Chief Justice of the Supreme Court	Hon. Randall T. Shepard	03-05-97 to 03-04-07



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE JUDGES AND LAWYERS ASSISTANCE PROGRAM

We have examined the Schedules of Receipts, Disbursements, and Cash and Investment Balances of the Judges and Lawyers Assistance Program (JLAP), for the period of July 1, 2002, to June 30, 2004. The JLAP's management is responsible for the schedules. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedules of Receipts, Disbursements, and Cash and Investment Balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above presents fairly, in all material respects, the cash transactions of JLAP for the years ended June 30, 2003 and 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

July 14, 2005

JUDGES AND LAWYERS ASSISTANCE PROGRAM
Statement of Receipts, Disbursements and Cash and Investment Balances
For the Years Ended June 30, 2003 and 2004

	<u>2003</u>	<u>2004</u>
Cash and Investments, July 1 as restated	\$ 36,380	\$ 28,386
Receipts:		
Registration Fees	159,500	191,516
Volunteer Education/Training	-	5,125
Grants	-	1,500
Interest	<u>1,258</u>	<u>937</u>
Total Receipts	<u>160,758</u>	<u>199,078</u>
Disbursements:		
Personnel Services	139,000	150,348
Committee Expenses	1,622	1,493
Staff Training and Travel	4,425	5,448
Volunteer Education/Training	221	4,365
Rent, Utilities and Parking	20,957	20,006
Postage and Supplies	2,528	441
Computer and Office Equipment	-	1,841
Miscellaneous	<u>-</u>	<u>1,984</u>
Total Disbursements	<u>168,753</u>	<u>185,926</u>
Excess of Receipts Over (Under) Disbursements	<u>(7,994)</u>	<u>13,152</u>
Cash and Investments, June 30	<u>\$ 28,386</u>	<u>\$ 41,538</u>

The accompanying notes are an integral part of the schedule.

JUDGES AND LAWYERS ASSISTANCE PROGRAM
NOTES TO SCHEDULES

Note 1. Introduction

The Judges and Lawyers Assistance Program (JLAP) provides informational and referral assistance to judges, lawyers, and law students who may experience physical or mental impairments that result from disease, chemical dependency, mental health problems, or age and that could impair their ability to practice in a competent and professional manner.

Note 2. Deposits and Investments

Deposits, made in accordance with IC 5-13, with financial institutions in the State of Indiana at June 30, 2004, were entirely insured by the Federal Depositary Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

IC 5-13-9 authorizes the Program to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds.

Note 3. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Judges and Lawyers Assistance Program contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Judges and Lawyers Assistance Program authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at three percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

JUDGES AND LAWYERS ASSISTANCE PROGRAM
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2005, with Terry L. Harrell, Executive Director.